D.B. INCOME TAX APPEAL NO.91/2006
(CIT Vs. Smt. Krishan Pyari Rathi)

Date of order : 20.9.2006

HON'BLE MR. JUSTICE RAJESH BALIA
HON'BLE MR. JUSTICE GOPAL KRISHAN VYAS

Mr. Sangeet Lodha, for the appellant.

Having heard learned counsel for the appellant we are of the opinion that no substantial question of law arise for consideration in this appeal.

The assessee was subjected to penalty under Section 271-D having received certain money from the members of her family to be used for the purposes of construction of her residential house. The penalty was imposed by the assessing officer under Section 271-D as the money has been received in cash by the assessee in violation of Section 269 SS of the Act that is to say otherwise then the bank transaction.

The CIT (Appeals) as well as the Tribunal found that the transaction was genuine. The money was received from the members of the family for construction of the residential house in which they had common interest to reside and therefore, the transaction being bonafide and genuine and money received by the lady for purchasing the regular material during the course of construction of house,

both the appellate authorities reached the conclusion that there was reasonable cause with the assessee for having not received the money through Bank.

We are of the opinion that the finding reached by the Tribunal, affirming the finding of CIT (Appeals) about the existence of reasonable ground for not complying with Section 269 SS is finding of fact and cannot be said to be founded on non-germane consideration to the conclusion reached by them. Therefore, no substantial question of law arise for consideration in this appeal.

The appeal is dismissed.

(GOPAL KRISHAN VYAS), J. (RAJESH BALIA), J.

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